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HOUSE BILL 1302

By Turner

AN ACT to amend Tennessee Code Annotated, Title 67, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-3-411(b)(1), is amended by deleting the language "semiannually or annually, on or before April 15 and October 15 following the end of each semiannual period ending on the immediately preceding December 31 and June 30 respectively" and substituting instead the language "quarterly or annually, on or before January 15, April 15, July 15, and October 15 following the end of each quarterly period".

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.